

WEATHER FORECAST.  
Fair to-day; to-morrow partly cloudy  
and warmer.  
Highest temperature yesterday, 54; lowest, 42.  
Detailed weather reports on editorial page.

## WILSON PUTS U. S. IN AN ALLIANCE WITH BRITAIN AND FRANCE; REQUIRES SENATE ACTION SEPARATE FROM VOTE ON TREATY; RANTZAU SAYS GERMANY WILL NOT ACCEPT ENTENTE TERMS

### STATE INCOME TAX MEASURE TO PASS TO-DAY

Both Houses Will Act Favorably and Governor Will Sign Bill.

COLLECTIBLE NEXT YEAR

Residents of Other Places Who Make Money in N. Y. Must Pay the Levy.

Special Despatch to The Sun.

ALBANY, April 18.—The Senate tonight was to have passed the bill of the Davenport tax committee providing for a State income tax to raise funds needed by the State treasury, but action was delayed owing to a conference of the leaders with Gov. Smith over certain provisions of the measure, and it will be passed in the Senate the first thing to-morrow morning and then sent to the Assembly, which is expected to vote unanimously for it.

Agreements were made to-day to amend the bill as drawn so as to provide for exempting State and municipal bonds from the State income tax, and efforts were made up to the last minute to get mortgages on real estate for 1919 and 1920 exempted in order to spur building projects. These failed and the bill will go through in its present form.

Both houses have passed the companion tax measure increasing the present corporation tax from 3 to 4 1/2 per cent, and extending it to cover all business partnerships, which is expected to raise several millions of dollars, and also have approved and sent to the Governor for signature the automobile license increase bill, which would net \$4,000,000 in increased taxes.

Before the Legislature adjourns to-morrow it will pass a bill providing for reorganization of the State Tax Department on a bi-partisan basis, with four commissioners instead of three, selected for four year terms instead of three, at \$8,000 a year instead of \$6,000. The three present members, two Republican and one Democrat, are to be allowed to serve out their terms.

N. Y. Realty Men Win Fight.  
New York real estate interests have won a fight which was waged bitterly all session. The Legislative leaders in their conference to-night with the Governor agreed to put through a bill limiting the New York real estate tax assessment of 1922 to 2.25 per cent.

Real estate now is paying about 2.35 average in the five boroughs. The New York county rate is 2.32. The bill the real estate men first asked limited the real estate tax to 2 per cent.

The Davenport tax committee, headed by Senator Frederick M. Davenport, of Onondaga, is to be continued for another year to make a final report on the tax problem of New York State and also to make a thorough study of the plan for limiting the tax on New York real estate.

The State income tax calls for a levy of 1 per cent, on all incomes up to \$10,000; 2 per cent, on incomes in excess of \$10,000, but not in excess of \$50,000, and 3 per cent, of the amount of net income in excess of \$50,000. It does not exempt income taxes paid to the Federal Government.

The income tax bill is so drawn as to provide for a tax levy on persons who do not live in New York but who make their money in the State.

The first tax collected under the bill will be on 1919 incomes, returns being made to the State Comptroller, who will administer the income tax law. An appropriation of \$200,000 is made to put the law into effect.

Definitions of the Bill.

The State income tax bill's definitions are: The word "taxpayer" includes any person, trust or estate subject to a tax imposed by this article or whose income is in whole or in part subject to a tax imposed by this article, and does not include corporations.

The words "military or naval forces of the United States" include the Marine Corps, the Coast Guard, the Army Nurse Corps (female) and the Navy Nurse Corps (female), but this shall not be deemed to exclude other units otherwise included within such words.

The words "taxable year" mean the calendar year, or fiscal year ending during such calendar year, upon the basis of which the net income is computed under this article. The words "fiscal year" mean an accounting period of twelve months, ending on the last day of any month other than December.

The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any person, trust or estate.

The word "paid" for the purposes of the deductions and credits under this article, means "paid or accrued" or "paid or incurred," and the terms "paid or incurred" and "paid or accrued" shall

### BREWERS SHIP 2.75 BEER ON ADVICE OF ROOT

Money Deposited in Bank for Tax, Subject to Demand of Collector.

MAY BRING DECISION

Hoffmann and Loewers Companies Will Fight Effort to Halt Them.

By the Associated Press.

Acting on the advice of Elihu Root and William D. Guthrie as counsel for the United States Brewers Association, two New York brewers, the Jacob Hoffmann and V. Loewers Companies, began yesterday shipping beer containing 2 3/4 per cent. alcohol. It had been manufactured since December 1 last, when President Wilson forbade the use of grains for brewing. His proclamation was later modified to permit the making of non-intoxicating beer, which the Internal Revenue Bureau classified as containing less than one-half of one per cent. of alcohol.

On each barrel shipped yesterday was a label the form of which was suggested by Messrs. Root and Guthrie in an opinion sent to Christian Feigenbaum, president of the United States Brewers Association, on April 8. The label read, with the blanks suitably filled:

"Non-intoxicating beer containing not to exceed 2 3/4 per cent. of alcohol by weight.

"The Internal revenue tax imposed by section 608 of the act of Congress of February 24, 1919, of \$6 for every barrel containing more than thirty-one gallons has been duly tendered to the Collector of Internal Revenue for the District of ..... and upon his refusal to receive the tax and issue the customary stamps the full amount of the tax was deposited to his credit, with the ..... bank, thus keeping the tender good. If any attempt is made to seize this beer telephone or telegraph at once to undersigned.

..... (Name of brewing company).

"Telephone number .....

What Will Government Do?

Internal Revenue Commissioner Roper was not in Washington last night. Nobody there could predict what the Government might try to do to the New York brewers who disagree with Mr. Roper as to the jazz content of 2 3/4 per cent. beer, which, by the way, is what the public has been getting virtually ever since America entered the war. If anything is started it will probably be by the Internal Revenue Collector in New York. As a matter of fact the brewers are not violating any specific order. All that Commissioner Roper did was to refuse to authorize the sale of revenue stamps to brewers desiring to make beer more than one-half of one per cent. of which is alcohol. Other brewers throughout the country will follow the example of the Hoffmann and Loewers companies, and if any attempt at criminal prosecution is made they will fight.

By refusing to sell stamps Mr. Roper inferentially held that 2 3/4 per cent. beer was intoxicating. The brewers disputed this, and before giving a final decision Mr. Roper has been awaiting an opinion from Attorney-General Palmer, which has not yet been prepared. The Hoffmann company is already the complainant in a test civil case brought to restrain the Government from interfering with the production of 2 3/4 per cent. beer.

Argument of a dismissal motion by the Government was to have been heard by Judge Hand yesterday, but was postponed to April 23 and that Mr. Root could appear for the Hoffmann company. The brewers contend that their "near beer" is not within the application of either the food conservation law or the national prohibition amendment and therefore can be made and sold now or at any time.

Tried to Get Stamps.

The Hoffmann and Loewers companies notified the Internal Revenue Collector early this week that they would resume distribution of 2 3/4 per cent. beer, asked for tax stamps and tendered the money. As he refused to sell them the stamps they put money in the bank payable to him on demand, and gave collection orders to the bank to draw on the advice of counsel. This was the procedure advised in the letter to Mr. Feigenbaum by Messrs. Root and Guthrie, who said that in their opinion such a tender, kept good by the deposit, would entitle the brewers to sell their non-intoxicating beer. The letter continued:

"In the leading case of Polidexter vs. Greenough, 114 U. S. 276, 281, the United States Supreme Court declared: 'It is well settled by many decisions of this court that, for the purpose of affecting proceedings to enforce the payment of taxes, a lawful tender of payment is equivalent to actual payment, either being sufficient to deprive the collecting officer of all authority for further action and making every subsequent step illegal and void.'

Then followed the form of label given above.

### Canadian Railroad to Operate Aircraft Lines

OTTAWA, April 18.—The Canadian Pacific Railway Company will ask Parliament for authorization to operate aircraft service between such points within or without the dominion as it may find desirable, it was announced officially here to-night.

### OVERSEA FLIGHT BEGUN BY WOOD

Leaves England for Ireland to Cover First Leg of Trip Across Ocean.

By the Associated Press.

LONDON, April 19 (Saturday).—Major J. C. P. Wood left Eastchurch at 8:15 o'clock yesterday afternoon for Limerick, Ireland, on the first leg of his attempt to cross the Atlantic in a Short airplane. At 4 o'clock this morning there was no news from him, although an unconfirmed report has been received that a wireless despatch had been received from him when he was over Liverpool. This would indicate he was out of his route.

Major Wood started his flight in ideal weather, with little wind. He was accompanied by Lancaster Parker, a test pilot for the Short company.

The start of Major Wood was delayed by the discovery during the morning trial flight of a leaky gasoline pipe. This necessitated repair work and a new trial. Three engines had been tried in the last eleven days before one was found in perfect condition and fitted permanently.

A few minutes previous to the start the air force chaplain conducted a brief service in which he wished success to the fliers and offered prayer for their safety. All connected with the airplane turned out to witness the start. The sun was shining brightly.

Major Wood, dressed in civilian clothes, was accompanied by Capt. C. C. Wylie as navigator, and an assistant.

Pilot Parker in an experimental plane which is ten feet shorter in wing span than Major Wood's Shamrock is accompanying the Major to Curragh.

Major Wood made a fine show passing over Sherrinstown. They expected to reach Curragh at 7 o'clock, allowing about four hours for the preliminary flight of 270 miles.

### NAVY'S FLYING BOAT RESTS AT ROCKAWAY

NC-2, Though, Has a 'Routine Test' Officially.

Officially the navy flying boat NC-2, one of the two or three seaplanes which will attempt to cross the Atlantic soon, engaged in a routine test in flight yesterday afternoon at Rockaway Beach.

Unofficially she did nothing of the sort. Instead she rested in front of her giant hangar while mechanics swarmed about her making minor repairs. The NC-2, a biplane, was made a flight on Thursday afternoon, but that too was an official halloo, as she did not leave the water.

In a statement issued yesterday at the office of Lieutenant-Commander Harold W. Schofield, aid for aviation of the Third Naval District at the fleet supply base, Brooklyn, it was admitted that the NC-2 failed to fly on Thursday, a failure which, according to the statement, was "the result of experimental conditions which have proved nothing against the machine." At present the NC-2 is the only flying boat of the four of the NC type which is entirely prepared for the Atlantic flight.

The NC-3, however, will probably be launched on Monday, and the NC-4 soon afterward. The NC-1, the first of the type, which flew many miles before she was wrecked in the recent big wind storm, is also being prepared for service again. The navy does not desire to make any statement concerning the time when the NC-4 and the NC-1 will be ready, because this will depend upon many uncertain considerations.

### STORMS AGAIN HOLD UP ST. JOHN'S FLIERS

Hawker and Newnam Eager to Start in Newfoundland.

St. John's, N. E., April 18.—Cyclonic areas between Newfoundland and Ireland which are preventing Harry G. Hawker and Capt. Frederick P. Raynham, rival aviators, from starting their transatlantic aerial race for the \$20,000 prize offered by the London Daily Mail will not move out of the course carried by the fliers for at least two days, according to a statement to-night by Lieut. L. U. Clements, Royal Air Force meteorologist.

Snow falling this morning to a depth of several inches was turned late today into slush by sudden rainstorms. In addition, reports of weather conditions in midatlantic received here to-day by wireless are inauspicious for an early start. Lieut. Clements said.

### DIRECT BLAME PUT ON JAPAN FOR CHINA ROW

Report of Col. Wilder on Tientsin Clash Raises Grave Situation.

U. S. MAY ASK PUNISHMENT

Brutality Charges Made by Officer, Who Flatly Denies Tokio Claims.

By the Associated Press.

WASHINGTON, April 18.—The strained relations with Japan brought about by the clash between American and Japanese soldiers at Tientsin, China, was made more serious to-day by receipt of an official report from Col. W. T. Wilder, commanding the American soldiers at Tientsin.

From all the indications the case against the Japanese at Tientsin is shown in such light that the American Government probably will have to demand the punishment of the officers directly responsible for violence to the men wearing the uniform of the United States. In many respects it was learned Col. Wilder's report of the clash is directly at variance with the official Japanese version made public a few days ago.

Col. Wilder cited in his report particularly the wounding of Joe Rohner, a corporal of the Fifteenth Infantry. The report declared that this soldier was in the American Army hospital "with his left leg completely paralyzed as a result of a bayonet stab at the base of the spine, severing the nerves controlling that limb."

Grave Situation Develops.  
The wounding of Rohner, the report declares, is but one incident of the brutality of the Japanese involved in the affair.

With the receipt of the Wilder report information has reached Washington that the Japanese are about to increase their force in Siberia. In the opinion of officials that matter can be regarded as one of policy purely and of minor importance in comparison with the really grave situation resulting from the American version of the clash in China becoming known.

In his report Col. Wilder denies flatly that the American soldiers started the trouble, as was stated in the Japanese version of the affair, and also denies that "drunken American soldiers" were involved. The report adds:

"This matter has been thoroughly investigated and no evidence can be found that the American soldiers, who were there had been drinking, or that any of them were drunk or intoxicated."

Tortured United States Officer.

The report cites examples of how the Japanese officers and men battered, insulted and in one case even tortured American soldiers. This sort of mental torture inflicted by the Japanese on an American Army officer is cited by Col. Wilder.

"Capt. Roy H. Higgins, Fifteenth Infantry, came out of the Empire Theatre about 11:30 P. M. accompanied by Mr. and Mrs. Thomas, British subjects. They started home and had reached the point near St. Joseph's School, a block south of the theatre, when they were stopped by Japanese soldiers. Mr. and Mrs. Thomas were allowed to proceed, but Capt. Higgins was forced at the point of the bayonet to return to the Empire Theatre, where he finally succeeded in convincing them that he was an American officer, when they released him. While forcing him back the Japanese repeatedly threatened him with the bayonet by drawing back and going through the motion of jabbing him in his abdomen.

"One soldier also ran a clip of cartridges in his rifle and loaded it, keeping the muzzle pointing all the time at Capt. Higgins' stomach, all of which was an extremely trying experience for Capt. Higgins. Information has been received that Mr. Thomas has reported his experience to the British authorities."

Provost Guardsmen Arrested.  
An American corporal, said the report, assigned to the Provost Guard, while trying to keep American soldiers out of trouble, was himself captured and thrown into jail. The report continued:

"Corporal De Cordova, captured the American soldiers to keep them from the theatre (the Empire) and not start any argument with the Japanese. He had just returned to the theatre when some one struck him on the head with a club, and almost immediately after that four transatlantic aerial race for the \$20,000 prize offered by the London Daily Mail will not move out of the course carried by the fliers for at least two days, according to a statement to-night by Lieut. L. U. Clements, Royal Air Force meteorologist.

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Capt. Raynham, the Britisher, who

### MINISTER SAYS TERMS VIOLATE WILSON POINTS

Rantzaau Asserts German Delegation Will Not Surrender Saar Valley.

ASKS TROOP REMOVAL

Fact That Government Is on Record Regarded as Significant.

By KARL H. von WIEGAND.

Berlin, April 18 (delayed).—Germany's peace delegation will not sign or recommend the acceptance of any peace that includes French domination of the Saar Valley, either economically or politically, which the delegates would regard as a violation of President Wilson's principles, accepted by Germany as a basis of peace.

That is the categorical assertion made to me to-day by Count von Brockdorff Rantzaau, Foreign Minister and chief of the German peace delegation, who is expected to leave for Paris within the next ten days.

"What attitude does the German Government take toward the apparently semi-official Havas Agency report purporting to give the decision reached in Paris on the Saar question and military demarcation of the bank of the Rhine?" I asked the Minister, who returned a day or two ago from Weimar, where there were prolonged Cabinet sessions.

"In the first place," he said, "I cannot believe that the report is more than an attempt to ascertain how much public opinion in Germany will stand for. The contents of the stipulations as given are a contradiction of the principles President Wilson announced as a basis of peace accepted by both sides in November, 1918."

Sees Annexation Attempt.

"But the report emphasizes the view that the principles of the League of Nations are applied in the proposed new regulation of the Saar question," I remarked.

"That is a bold assertion," answered Rantzaau. "If France is to have continuous possession of the coal mines in the Saar Valley, if the French laws are to be authoritative there, if the inhabitants may not send representatives to the German Parliament, if France exercises police authority and if this condition is to continue fifteen years before the people may vote as to their future nationality, then that constitutes nothing else but very poorly veiled annexation. The force of might would be used on the entire population because a foreign nation desired to possess the treasures of their soil."

"But the sovereignty of that section is to be taken over by the League of Nations, according to the Havas report," I interjected.

"What would be left of the sovereignty of the people of that section for the League of Nations?" asked Rantzaau indignantly. "That would be nothing more than bending the knee before the idea of the League of Nations, an idea that would in fact, however, have the severest violence done to it. It's quite out of the question that the German population of the Saar would of their own free will submit to such sovereignty."

Says France Has Claim.

"Nevertheless, that you do not think Germany should accept the proposal in order to make reparation to France for the destroyed coal mines

Continued on Second Page.

### Children Will Dance to Help Smoke Fund

FIFTY children will appear in costume dances at the Belmont Theatre next Thursday afternoon for the benefit of THE SUN Tobacco Fund. The children are the pupils of Louise Morgan, who arranged the entertainment. Miss Fosselle will sing, and several interesting numbers will make up a pleasing programme. Details of the entertainment and messages of thanks from soldiers overseas to fund contributors will be found on page 12.

WARNING! THE SUN TOBACCO FUND has no connection with any other fund, organization or publication. It employs no agents or solicitors.

### Wilson Expected to Sail by May 15; Germans Ready to Sign Treaty at Once

By the Associated Press.

PARIS, April 18.—It was stated in well informed quarters to-night that the situation of the peace negotiations was such that President Wilson probably would be able to sail homeward May 20, and possibly a little earlier, by May 15.

The belief was expressed the President would call an extra session of Congress to convene between May 15 and June 1.

The present indications are that the peace treaty will be signed before the President's departure. Information reaching the delegates tends to show that the Germans are not planning to take up time and delay the signing of the treaty, as they desire a settlement of the peace terms at the earliest possible moment.

### DANZIG IS TO BE A WORLD PORT

Council Decides Also to Give Poland a Corridor From City to Frontier.

BOUNDARY LINE IS SET

Diverse Views on Prosecution of Ex-Kaiser Delay the Plans Further.

PARIS, April 18.—The Polish-German boundary question was finally disposed of by the Council of Four this morning. No announcement was made of the decisions taken, but it is understood that Danzig will be internationalized, while the Poles will have a corridor running from that city to the frontier to give them access to the sea.

Only routine work in connection with the coming of the German delegates was taken up in the afternoon. The most important remaining question to be settled is that of Jugo-Slav and Italian claims in the Adriatic. This matter will come up to-morrow with Baron Sidney Sonnino, the Italian Foreign Minister, probably present to set forth the Italian cause. It was said to-night that the Council of Four intends to settle this conflict at to-morrow's session.

The plan of the Council of Four to have Belgium prosecute the former German Emperor on the charges of responsibility for the war is meeting with objections which are again bringing up the whole subject for revision.

Those who have the matter in hand divide the question of war responsibility into two distinct classes. The first class includes military and naval offenders, like Gen. Ludendorff and Admiral von Tirpitz, and those accused of various excesses against the usual rules of warfare. The second class includes former Emperor William, ex-Chancellor von Bethmann-Hollweg and others whose offence is chiefly of a political nature.

Concerning the first class, that of military offenders, it is agreed that there is no international court-martial suitable to undertake such military trials, but it is pointed out that every country has its own system of court-martial for military offences committed within its borders. This has developed the suggestion that these countries combine their court-martials and under a single military procedure codified from the best military codes. A joint court-martial would thus be constituted capable of dealing with offenders of the first, military and naval class.

Plan Prepared for Court-Martial.

Concerning the political offenders it is said that a tribunal is not necessary and would be ineffectual, owing to the legal immunity of political offenders. Therefore it is maintained that the action against Napoleon I. furnishes a precedent for the determination of political course as a general measure of policy.

In the case of Napoleon there was no trial, but he was exiled to the island of St. Helena as a general measure of policy for the tranquillity of Europe. Some such general policy is designed to reach ex-Emperor William and other political offenders, with Belgium, or another country against which the political offences charged were chiefly directed, acting for the purpose of securing the extradition of the individual as a preliminary to putting the general policy into effect.

Women Would Punish Deportees.

A petition asking for the punishment of the Germans responsible for the deportation of women from Lille, Roubaix and Tourcoing in the spring of 1918 will soon be handed to the Peace Conference. It is signed by 15,000 women, including Mrs. Gaston Calmette and Mrs. Anna Roosevelt. The petition says:

"In spite of the most elementary laws of humanity thousands of women, girls and children during the spring of 1918 systematically abducted from their families and were forced to submit to the most odious treatment. We women of France with bleeding and broken hearts demand justice from the Peace Conference on behalf of our martyred sisters.

### Secret Promise Said to Violate Precedent, if Not Prerogatives.

CAREFULLY GUARDED

Appears to Be Admission of Weakness of League of Nations.

POSSIBLY NOT A TREATY

Theory That It Is Pledge to Appeal to Senate for Its Assurance.

By LAURENCE HILLS.

Staff Correspondent of The Sun.

PARIS, April 18.—There can be no doubt that President Wilson has entered into some kind of agreement with France to guarantee her protection in case she should be attacked again, and that his plan now is to submit this agreement to the American Senate as a separate instrument, entirely outside of the League of Nations covenant, and requiring, therefore, separate approval by the Senate to make it binding. Doubtless this will be done simultaneously with the submission of the peace treaty.

This action is without precedent in American history. Its most striking feature is the implication of the President's own lack of faith in the League of Nations which he has created, and it seems almost violative of the whole idea upon which the league is founded. It seems to mark the end of the dream which has held the world enthralled but could not continue before the cold, hard facts of the situation.

Britain in the Alliance.

The new agreement is in the nature of an alliance between the United States and Great Britain, each pledging itself to go to the support of France, but not to the aid of each other, as in the old Triple Alliance. The greatest secrecy still surrounds the entire affair, which, it is generally believed, will be regarded generally as one of the most startling developments of the entire conference when the facts become known.

Those who know the nature of the President's promise, although they refrain carefully from discussing it, admit virtually that his action breaks another American precedent. In fact there is reason to believe that the President is going so far as to act against the advice of some of his advisers here, who fear that it will raise a dangerous constitutional question.

That the giving of such assurances in his capacity as President has aroused misgivings is very apparent. While there may be support in America for a sort of alliance with France to prevent a recurrence of the war on the initiative of Germany, yet if the President has strained his constitutional prerogatives in this instance a dangerous reaction, many predict, will be inevitable, with far reaching consequences.

Clemenceau May Reveal It.

There are indications that Premier Clemenceau will make a speech in the Chamber of Deputies before many days in reply to his critics and the attacks that the *Matin* is making against him, and many believe that the President's pledge to France is the trump card that he is holding for that occasion.

If the President virtually has repudiated his own league of nations plan and committed himself more or less definitely to Premier Clemenceau's substitute for it, which is an alliance to protect the peace of the world against another German irruption, as seems to be indicated on the surface of the situation, that would mean that Premier Clemenceau was one of the world's greatest diplomatic victories.

It will be recalled that President Wilson, when the plan for a League of Nations was the talk of the world as the best guarantee of the peace treaty, made a speech in Manchester repudiating entirely the suggestion of an alliance which Premier Clemenceau had made in a speech in the Chamber of Deputies on the day before. This was accepted by every one as a notice that the old diplomacy must give way before the new and that France must accept the League of Nations as the only guarantee of her future security.

May Be Only a Promise.

That the President could not have gone further than a promise that he would ask the Senate of the United States to approve an agreement to protect France in the future is the general belief here. The only thing admitted definitely is that the President made some sort of pledge which cannot be broken, but of which

### 7 U-BOATS SUNK IN STORM.

Safely to French Port.

CHERBOURG, France, April 18.—Seven German submarines in the bay here from England in tow have been lost in a storm.

Eight of the German boats were bound here, but only one arrived in safety.